Table 3. Percentage Changes in Social Security and Federal Income Tax Liability in House and Senate Bills, by Income Class, 1988

Income class (thousands)	House bill	Senate bill
Less than $10.....	17.9	15.8
10-20.....	12.4	11.4
20-30.....	5.6	5.9
30-40.....	5.7	4.5
40-50.....	5.1	6.2
50-75.....	5.1	2.2
75-100.....	4.3	1.8
100-200.....	5.2	1.1
200 and above.....	5.1	4.7
Total.....	6.1	5.0

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Table 4. Average Social Security and Federal Income Tax Liability and Average Tax Rate Under Present Law, House Bill and Senate Bill, By Income Class, 1988

Income Class (thousands)	Average Tax Liability			Change in Average Tax Liability	
	Present law	House bill	Senate bill	House bill	Senate bill
0-$10.....	$267	$219	$225	$-48	$-42
10-20.....	1,747	1,530	1,548	-217	-199
20-30.....	3,806	3,591	3,583	-215	-223
30-40.....	5,835	5,504	5,575	-331	-260
40-50.....	8,346	7,921	7,832	-425	-514
50-75.....	12,007	11,399	11,740	-608	-267
75-100.....	18,645	17,835	18,312	-810	-333
100-200.....	30,890	29,284	30,562	-1,606	-328
Over 200.....	145,023	137,675	138,169	-7,348	-6,854
Total.....	$4,466	$4,192	$4,244	$-274	$-222

	Average Tax Rate		
	Present law	House bill	Senate bill
0-$10.....	6.6%	5.4%	5.5%
10-20.....	11.0	9.7	9.8
20-30.....	14.1	13.3	13.2
30-40.....	15.6	14.7	14.9
40-50.....	17.3	16.4	16.2
50-75.....	18.6	17.7	18.2
75-100.....	20.2	19.3	19.8
100-200.....	21.3	20.2	21.1
Over 200.....	23.2	22.0	22.1
Total.....	16.3%	15.3%	15.5%

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Table 5. Percentage Changes in After-tax Income in House and Senate Bills, by Income Class, 1988

Income class (thousands)	House bill	Senate bill
Less than $10.....	1.1	1.0
10-20.....	1.6	1.4
20-30.....	.9	1.0
30-40.....	1.1	.8
40-50.....	1.1	1.3
50-75.....	1.2	.5
75-100.....	1.1	.5
100-200.....	1.5	.3
200 and above.....	1.6	1.5
Total.....	**1.2**	**1.0**

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